G. R. S. IX-5]

Previous references.

1918

(LB)

File No. 6—18

Serial Nos. 14

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 14.

Part B for April 1919

SUBJECT.

Budget Rules for Village Panchayets issued under the Local Bds & Village Panchayet Regulation

To The Comr Sales, Mysore Gazette.—

No 12720 dy. 2.4.19

Issues rules for the guidance of Village Panchayet and Taluk Boards in respect of the preparation and submission of the Panchayet Budget. Estimates of receipts and expenditure to the Taluk Bds as required by Sec 59 of the LB & V.P. Regln.

W D 1250—GPB—30,000 28-1-19

R K Iyer
29/9/19

G. R. S. III—1]

191 9.

GENERAL AND REVENUE SECRETARIAT.

(LB.)

NOTES.

GEN. REVENUE. 8- FEB 1919 10934

File No. 18

FILE HEADING.

Budget Rules for Village Panchayats issued under the L.S.L.V.P. Regn.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

The Draft rules are based on the Rules under the Mysore L.S.L.V.P. Regn & the Madras Manual of Panchayat Accounts.

HK
8-2-1919

2. The budget rules framed herein are on

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-16

WD 1253—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | 12 File No. 6 of 1918.

Serial No.

will have to be adhered to by all the Panchayets, so that their estimates may all be prepared and sanctioned about the same time and the anticipated result of their estimates and their banking account with the Treasury may be ascertained in time for use in framing the estimates of the Taluk Boards and the District Boards and also the Ways and Means Estimate of Government. I would suggest that the Budget Estimates of the Village Panchayets be sanctioned by the Taluk Boards by the end of January.

Rule 3. The object of this rule is to make the Budget as accurate as possible and the rule should therefore apply to all kinds of expenditure. It may be amplified as follows:-

"The Budget Estimate of expenditure should provide for only sanctioned charges and care should be taken that all proposals for increases or decreases of expenditure that should come into effect in the year for which the Budget is prepared are, as a rule, fully considered and disposed of prior to the time of framing the estimates."

Rule 5. This rule, as it stands, implies that sanction to Budget estimates may be accorded after the commencement of the year to which they relate. This should never be. I think the rule may be omitted altogether.

Rule 6. Re-appropriations from one minor head to another within the same major head may, I think, be made by the Panchayets without reference to the Taluk Board.

NOTE—Contn. sheet.

Rule 7

General and Revenue Secretariat. B File No. 0 of 191 6.

Serial No.

8. Submitted with the U.O. Opinion of the Comptroller

9. The following Notes are submitted with reference to the remarks and suggestions of the Comptroller.

Para 6 (i) (Rule 2). Under Rules 143 & 144 of the repealed L.B. Regn. II of 1902 the Union Budgets had to be submitted to the Taluk Board on or before 1st December and the Taluk Board Budget to the D.B. Board on or before the 15th December " incorporating therein the Union Budgets with such modifications as may be deemed necessary." In the Under Sec 59 of the present Regn the date for the submission of the budget of a Village Panchayat has to be fixed by the Taluk Board In the draft rules relating to the preparation & submission of the Taluk Board Budgets the date fixed by the old rules will be adhered to The Taluk Board will be obliged to receive their sanction before the submission of their budget to the D.B. Board. so the date cannot be fixed by Govt & it may be left to the Taluk Bd. if they

Circular instructions

Since the Regn. authorises the Taluk Bd. to fix the dates, the course suggested here would appear to meet the case.

NOTE—Contn. sheet.

Jaspee

WD A 1789—GPB—60,000—20-3-18—S.

General and Revenue Secretariat. File No. 2 of 191 8.

Serial No.

Consolidated Sanction

the Dist & Taluk Bds combined. Lead & the Taluk & Village Funds clear of Budgets before the ~~Consolidated~~ Consolidated budget is sanctioned by Govt. Occasionally it may so happen that sanction could not be conveyed to the budget estimates by the Local ~~Boards~~ bodies before the Commencement of the year. If the Village Fund the Taluk Fund & the Dist Fund Budgets are independent and if the sanction of Govt is necessary for the Dist Fund Budget (& not for the Consolidated budget). then there is no necessity for retaining rule 5 & it may be deleted. If 5 stood that the opinion of the Comptroller on the point attaches to the necessary

In the Madras Presy the Govt sanction the Consolidated budget

IV Para 6(iv) Rule 6. This rule is modified as suggested by the Comptroller.

V Para 6 (v) Rule 7. The rule may be amended as suggested by the Comptr.

VI Para 6(vi) Rule 9. This rule is also amended

NOTE—Contn. sheet.

WD A 1789—GPB—60,000—20-3-18—S.

log 34

G. R. S. III-2]

General and Revenue Secretariat.

B File No. 9 of 191 8.

Serial No.

(VI) Para 7 relating to Working balance.
A new rule is added.

AK
18.2.1919

10. I have noted in the margin the reasons for accepting the Comptroller's suggestions. The rules are submitted for approval.

Rev Secy) MK 27.2.19

11

Temp. member) 12 Secy's remarks & resolution with explanation

MK 1.3.19

Secy 3/3

MK 4/3

13 I submitted the file in person to member on 6.3.19 and have explained the reasons for the proposal made in the marginal note with reference to rule 5.

14 This question may be looked at from 2 standpoints. (1) The Budgets for each class of funds being prepared independently —

(2) The consolidated Budget of the State taking into consideration the budgets of the subordinate local bodies.—

15 My suggestion was made with reference to the first point of view and having agreed to

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

10934 10

LS File No. 6 of 191 8

Serial No. 14

Notn. No 17208 & 2-4-19

Issues rules for the guidance of V. & Taluk Bds in respect of the preparation & submission of the Panchayat budgets & Annual Accounts & receipts & disbursements &c. of Taluk Bds as required & prescribed by the L.S.G. & V. Act, &c.

Published at pages 425 to 430 in Pt. I of the Mysore Gazette dt. 17. 4. 1919

NOTE—Contn. sheet.

WD A 1789—GPE—60,000—20-8-18—S.

22/3

Note The enclosed is a rough draft of the amendments suggested by the Comptt.

Published at pages 425 to 430 in Pt-I of the Mysore Gazette dt 17-4-1918

Notn
No 12420 dt 2-10-18
LB 6-18-14

Under Sec 62 of the L. B and V. P. Regn, Govt are pleased to make the following rules for the guidance of Taluk Boards & Village Panchayats in the preparation and submission of their budget estimates of receipts and expenditure to the Taluk Boards as required by Sec 59 thereof

1. A Village Panchayat shall prepare the budget estimate of its receipts and expenditure under all heads in the form appended to these Rules.

2. The Chairman will forward the budget estimate after it has been passed by the Village Panchayat to the Taluk Board so as to reach that Board previous to or before such date as may be fixed for this purpose.

Govt 2/3

Rule 3 of Rule to the Chapter

3. The Budget Estimate of expenditure should provide for only sanctioned charges and care should be taken that all proposals for increase or decrease of expenditure that should come into effect in the year for which the Budget is prepared are, as a rule, fully considered and disposed of prior to the time of framing the estimate

3 All proposals relating to establishments should be excluded from the budget and care should be taken that all proposals for increase or decrease in establishments are, as a rule, fully considered and disposed of prior to the time of preparing the estimates

4. The President of the Taluk Board shall in the first week of November communicate to the Chairman of each Village Panchayat within the Taluk the sums proposed to be transferred from the Taluk Fund to such Village Panchayat under Sec 56(e). The Village Panchayat will take credit for the amount in preparing the budget

Allotments

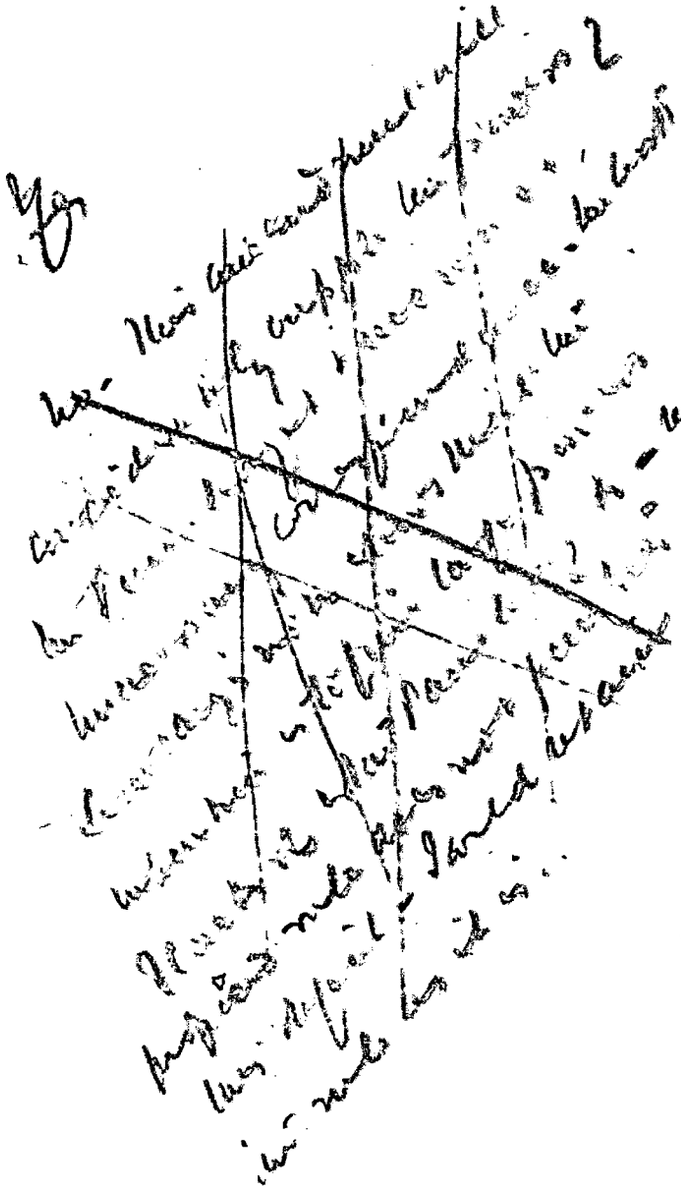
5 ~~In~~ If the Taluk Board shall ~~have~~ communicated ~~the~~ sanction ~~to the~~ budget for any year ~~the~~ a Village Panchayat shall ~~increase~~ its expenditure for that year exceeding budget of the previous year

Transfers

5 & The sanction of the Taluk Board is necessary for the transfer of allotment from one major ~~or minor~~ head in the budget to any other major ~~or minor~~ head. No formal allotment or sanction is necessary for meeting a new item of expenditure from savings under the same minor head and for expenditure met from special grants for the same

6

7 If at the end of the year the revised estimate of the year is found to have been



2 The need for exceeding the grant under a major head should be anticipated in time and sanction obtained for additional provision.

Taluk Board may sanction
allotments from the balance

8 Applications for addl
grants as well as for
reappropriation of existing
grants should always
be submitted in time,
not later than the 31st. March
to the Taluk Board & sanction
orders on them being
passed before the close of
the year. After the year
has closed no additional
grants or reappropriations
can be sanctioned

9 To JMK 8.2.1919 In preparing the budget care should be taken to see that the closing balance is not allowed to fall below 25% of the annual normal receipts. The normal receipts for the year to which the budget appertains may be taken as the guide for this purpose.

BO MK 17/2

To the Circular Register Gazette for publication in the Gazette with the request that 500 Spare copies may be sent to the Secretary JMK 18.2.19.